



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION**Utility Address:** 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ**Title:** UTILITY BUSINESS MANAGER**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585**Fax Number:** (414) 728 - 4566**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & CO**Title:** CPA**Office Address:** VIRCHOW KRAUSE & CO

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** TUNKE@VIRCHOWKRAUSE.COM

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & CO**Title:** CPA**Office Address:** VIRCHOW KRAUSE & CO

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** TUNKE@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ**Title:** UTILITY BUSINESS MANAGER**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585**Fax Number:** (414) 728 - 4566**E-mail Address:**

Name: JIM PIESTER**Title:** UTILITY DIRECTOR**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 3545**Fax Number:** (414) 728 - 4566**E-mail Address:**

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

JERRY FRYAR, COUNCIL REPRESENTATIVES

RONALD HENRIOTT, MAYOR

WAYNE HILBELINK, COMMISSION VICE PRESIDENT

LAVERNE OBRIEN, MEMBER AT LARGE

WILBUR SCOTT, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,175,538	1,209,386	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	496,142	434,636	2
Depreciation Expense (403)	181,740	170,169	3
Amortization Expense (404-407)	0		4
Taxes (408)	189,207	185,701	5
Total Operating Expenses	867,089	790,506	
Net Operating Income	308,449	418,880	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	308,449	418,880	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	900	1,640	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	301,624	340,325	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	302,524	341,965	
Total Income	610,973	760,845	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	610,973	760,845	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	296,989	329,362	14
Amortization of Debt Discount and Expense (428)	14,004	64,610	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	20,292	22,500	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	331,285	416,472	
Net Income	279,688	344,373	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,257,783	1,922,885	20
Balance Transferred from Income (433)	279,688	344,373	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0	9,475	25
Total Unappropriated Earned Surplus End of Year (216)	2,537,471	2,257,783	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENTS	131,600	5
TIF	170,024	6
Total (Acct. 419):	301,624	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	900				900	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	900	0	0	0	900	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,175,538	0	0	0	1,175,538	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	145				145	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,175,393	0	0	0	1,175,393	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	223,643		223,643	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,594		5,594	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	358		358	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	1,516		1,516	19
Total Payroll	231,111	0	231,111	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,435,218	10,183,111	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,472,754	1,319,156	2
Net Utility Plant	8,962,464	8,863,955	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	229,710		5
Other Investments (124)	0		6
Special Funds (125)	667,534	963,464	7
Total Other Property and Investments	897,244	963,464	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(151,421)	(176,135)	8
Temporary Cash Investments (132)	1,936,559	1,751,534	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	16,371	20,559	11
Other Accounts Receivable (143)	710	9,986	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,522,316	2,530,138	14
Materials and Supplies (150)	22,286	24,798	15
Prepayments (165)	1,874	2,060	16
Other Current and Accrued Assets (170)	36,941	29,977	17
Total Current and Accrued Assets	4,385,636	4,192,917	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	120,206	134,210	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	120,206	134,210	
Total Assets and Other Debits	14,365,550	14,154,546	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,009,369	3,935,980	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,537,471	2,257,783	23
Total Proprietary Capital	6,546,840	6,193,763	
LONG-TERM DEBT			
Bonds (221)	4,525,000	4,630,000	24
Advances from Municipality (223)	404,160	452,160	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	4,929,160	5,082,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	27,099	132,056	28
Payables to Municipality (233)	202	183	29
Customer Deposits (235)			30
Taxes Accrued (236)	171,147	169,183	31
Interest Accrued (237)	25,247	15,201	32
Other Current and Accrued Liabilities (238)	19,932	19,252	33
Total Current and Accrued Liabilities	243,627	335,875	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	88,906	39,721	35
Other Deferred Credits (253)	0	8,600	36
Total Deferred Credits	88,906	48,321	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,557,050	2,494,426	41
Total Liabilities and Other Credits	14,365,583	14,154,545	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,434,646	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	572				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,435,218	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,472,754	0	0	0	10
Total Accumulated Provision	1,472,754	0	0	0	
Net Utility Plant	8,962,464	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,319,156				1,319,156	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	181,740				181,740	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,950				3,950	6
Accruals charged other						7
accounts (specify):						8
	18,000				18,000	9
Salvage	3,449				3,449	10
Other credits (specify):						11
					0	12
Total credits	207,139	0	0	0	207,139	13
Debits during year						14
Book cost of plant retired	51,778				51,778	15
Cost of removal	1,763				1,763	16
Other debits (specify):						17
					0	18
Total debits	53,541	0	0	0	53,541	19
Balance End of Year	1,472,754	0	0	0	1,472,754	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	22,286	24,798	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>22,286</u>	<u>24,798</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 ISSUE EXPENSE	516	428	607	1
1992 MRB	3,672	428	55,470	2
1994 GO DEBT	876	428	4,279	3
1996 MRB	8,940	428	59,850	4
Total			120,206	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,935,980	1
Changes during year (explain):		
ADDITIONAL TIF COSTS	73,389	2
Balance end of year	<u>4,009,369</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND	09/01/1992	12/01/2014	6.00%	2,165,000	1
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	2,360,000	2
Total Bonds (Account 221):				4,525,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 GO BOND	01/01/1994	11/01/2003	5.00%	325,000	1
1991 GO BOND	12/01/1991	12/01/1999	5.00%	79,160	2
Total for Account 223				404,160	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	169,183	1
Accruals:		
Charged water department expense	189,240	2
Charged electric department expense		3
Charged sewer department expense	1,648	4
Other (explain):		
NONE		5
Total Accruals and other credits	190,888	
Taxes paid during year:		
County, state and local taxes	169,183	6
Social Security taxes	18,091	7
PSC Remainder Assessment	1,650	8
Other (explain):		
NONE		9
Total payments and other debits	188,924	
Balance end of year	171,147	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BOND	11,708	140,400	140,438	11,670	1
1996 MORTGAGE REVENUE BONDS		156,589	146,493	10,096	2
Subtotal	11,708	296,989	286,931	21,766	
Advances from Municipality (223)					
1991 REFUNDING	1,070	5,796	5,706	1,160	3
1994 GO DEBT	2,423	14,496	14,598	2,321	4
Subtotal	3,493	20,292	20,304	3,481	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	15,201	317,281	307,235	25,247	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,494,426					2,494,426	1
Add credits during year:							
For Services	4,570					4,570	2
For Mains	58,054					58,054	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,557,050	0	0	0	0	2,557,050	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
LONG TERM RECEIVABLE FROM SEWER	229,710	1
Total (Acct. 123):	229,710	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SINKING FUNDS LT DEBT	136,952	3
REDEMPTION	267	4
RESERVE	345,016	5
1988 DEPRECIATION	12,564	6
CONSTRUCTION	12,563	7
1992 RESERVE ACCOUNT	157,713	8
REDEMPTIONS	2,459	9
Total (Acct. 125):	667,534	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,371	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	16,371	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
other	710	17
Total (Acct. 143):	710	
Receivables from Municipality (145):		
RECEIVABLE FROM TIF	2,511,270	18
OTHER	11,046	19
Total (Acct. 145):	2,522,316	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
INSURANCE	1,874	20
Total (Acct. 165):	1,874	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
MISCELLANEOUS	202	23
Total (Acct. 233):	202	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,912,509	0	0	0	9,912,509	1
Materials and Supplies	23,542	0	0	0	23,542	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,395,955	0	0	0	1,395,955	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,525,738	0	0	0	2,525,738	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,014,358	0	0	0	6,014,358	
Net Operating Income	308,449	0	0	0	308,449	8
Net Operating Income as a percent of Average Net Rate Base	5.13%	N/A	N/A	N/A	5.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,972,674	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,397,627	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,370,301	
Net Income		
Net Income	279,688	5
Percent Return on Proprietary Capital	4.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

BUSINESS PARK WATER TOWER WAS CAPITALIZED IN 1997

2. Leaseholder changes.

3. Extensions of service.

2 DEVELOPER ADDED PROJECTS WERE CONTRIBUTED IN 1997

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to electronic program, keyed and edited by PSC staff.

July 7, 1998

Ms. Barbara Stebnitz, Utility Business Manager
Delavan Water and Sewage Commission
123 South 2nd Street
Delavan, WI 53115-0465

Re: 1997 Analytical Review File DWCCA-1590-RL

Dear Ms. Stebnitz:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted you reported 406 fire hydrants end of year 1996. In 1997 for first of year you reported 373 fire hydrants and 33 flushing hydrants. Please explain.
2. During our review of the Tax Equivalent schedule, page W-7, we noted the amount reported as assessed value, line 27, was different than what we arrived at, causing a different amount for tax equivalent, line 33. Please recheck and provide any change.
3. In the future, when completing the Bonds schedule, page F-14, and Notes Payable schedule, page F-15, please provide the year as a four digit number, and interest rate as a decimal. For example, 6.25 would be reported as .0625.
4. In the future, when completing Account 143, Other Accounts Receivable, page F-19, please provide detail for amounts reported on lines 22 and 23.
5. In the future, when completing the Source of Supply schedule, page W-10, please report only whole numbers.
6. During our review of page W-11, we noted location was not provided for Ground Water - Source of Supply schedule. Please provide this information, and continue this procedure in the future.
7. During our review of the plant schedule, pages W-8/9, we noted a large addition to Account 342, Distribution Reservoirs and Standpipes, line 26, column (c). Please explain this addition.

FINANCIAL SECTION FOOTNOTES

8. During our review of the Mains schedule, page W-14, we noted additions to Mains, column (e). Please explain financing (see schedule headnote regarding financing of mains).

9. During our review of the Service schedule, page W-15, we noted additions in column (d). Please explain how additions were financed (see schedule headnote).

10. The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page Lines Column Reported As Should Be

F-20 1 b & f 10,308,878 9,912,509

F-20 12 b & f 308,416 308,449

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\1590 Delavan.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,153,112	1
Total Sales of Water	1,153,112	
Other Operating Revenues		
Forfeited Discounts (470)	4,375	2
Miscellaneous Service Revenues (471)	202	3
Rents from Water Property (472)	2,531	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,318	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,426	
Total Operating Revenues	1,175,538	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	29,193	8
Pumping Expenses (620-625)	54,809	9
Water Treatment Expenses (630-635)	35,872	10
Transmission and Distribution Expenses (640-655)	192,135	11
Customer Accounts Expenses (901-904)	23,250	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	160,883	14
Total Operation and Maintenance Expenses	496,142	
Other Operating Expenses		
Depreciation Expense (403)	181,740	15
Amortization Expense (404-407)		16
Taxes (408)	189,207	17
Total Other Operating Expenses	370,947	
Total Operating Expenses	867,089	
NET OPERATING INCOME	308,449	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,003	115,070	472,100	4
Commercial	338	77,130	231,031	5
Industrial	22	41,894	75,056	6
Total Metered Sales to General Customers (461)	2,363	234,094	778,187	
Private Fire Protection Service (462)	43		29,977	7
Public Fire Protection Service (463)	1		289,824	8
Other Sales to Public Authorities (464)	23	24,447	55,124	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,430	258,541	1,153,112	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	289,824	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	289,824	
Forfeited Discounts (470):		
Customer late payment charges	4,375	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,375	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	202	7
Total Miscellaneous Service Revenues (471)	202	
Rents from Water Property (472):		
COMPUTER & FACILITY RENT	2,531	8
Total Rents from Water Property (472)	2,531	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,944	10
Other (specify):		
AMORTIZE INDUSTRIAL CONTRIBUTION	8,600	11
PERMIT	774	12
Total Other Water Revenues (474)	15,318	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,875	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,452	3
Maintenance of Water Source Plant (605)	9,866	4
Total Source of Supply Expenses	29,193	
PUMPING EXPENSES		
Operation Labor (620)	228	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	48,657	7
Operation Supplies and Expenses (623)	23	8
Maintenance of Pumping Plant (625)	5,901	9
Total Pumping Expenses	54,809	
WATER TREATMENT EXPENSES		
Operation Labor (630)	14,793	10
Chemicals (631)	17,628	11
Operation Supplies and Expenses (632)	764	12
Maintenance of Water Treatment Plant (635)	2,687	13
Total Water Treatment Expenses	35,872	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	93,085	14
Operation Supplies and Expenses (641)	6,545	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,688	16
Maintenance of Mains (651)	35,252	17
Maintenance of Services (652)	13,980	18
Maintenance of Meters (653)	15,065	19
Maintenance of Hydrants (654)	13,206	20
Maintenance of Other Plant (655)	13,314	21
Total Transmission and Distribution Expenses	192,135	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,674	22
Accounting and Collecting Labor (902)	18,858	23
Supplies and Expenses (903)	2,573	24
Uncollectible Accounts (904)	145	25
Total Customer Accounts Expenses	23,250	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,582	27
Office Supplies and Expenses (921)	16,964	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	26,226	30
Property Insurance (924)	11,283	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	51,200	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,861	35
Transportation Expenses (933)	12,398	36
Maintenance of General Plant (935)	6,369	37
Total Administrative and General Expenses	160,883	
Total Operation and Maintenance Expenses	496,142	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		171,114	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,648	2
Net property tax equivalent		169,466	
Social Security		18,091	3
PSC Remainder Assessment		1,650	4
Other (specify): NONE			5
Total tax expense		189,207	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205090				3
County tax rate	mills		4.797690				4
Local tax rate	mills		6.734430				5
School tax rate	mills		10.112980				6
Voc. school tax rate	mills		1.605510				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.455700				10
Less: state credit	mills		1.651090				11
Net tax rate	mills		21.804610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.734430				14
Combined School Tax Rate	mills		11.718490				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.452920				17
Total Tax Rate	mills		23.455700				18
Ratio of Local and School Tax to Total	dec.		0.786714				19
Total tax net of state credit	mills		21.804610				20
Net Local and School Tax Rate	mills		17.153985				21
Utility Plant, Jan. 1	\$	10,183,111	10,183,111				22
Materials & Supplies	\$	24,798	24,798				23
Subtotal	\$	10,207,909	10,207,909				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	10,207,909	10,207,909				26
Assessment Ratio	dec.		0.977200				27
Assessed Value	\$	9,975,169	9,975,169				28
Net Local & School Rate	mills		17.153985				29
Tax Equiv. Computed for Current Year	\$	171,114	171,114				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	171,114					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,245	50	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	396,296		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	403,541	50	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	183,234		17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	478,779	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,376,105		23
Total Water Treatment Plant	1,980,464	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,295	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			396,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	403,591	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,653	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,234	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			129,143	20
Total Pumping Plant	0	0	478,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			604,359	22
Water Treatment Equipment (332)			1,376,105	23
Total Water Treatment Plant	0	0	1,980,464	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			250	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	382,445	823,766	26
Transmission and Distribution Mains (343)	4,184,417	187,992	27
Fire Mains (344)			28
Services (345)	954,753	40,183	29
Meters (346)	193,443	14,857	30
Hydrants (348)	571,015	28,904	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	6,287,258	1,095,702	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	45,858		34
Office Furniture and Equipment (391)	1,664		35
Computer Equipment (391.1)	34,179		36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	24,528		39
Laboratory Equipment (395)	242		40
Power Operated Equipment (396)	48,005		41
Communication Equipment (397)	6,505	300	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	240,330	300	
Total utility plant in service directly assignable	9,390,372	1,096,052	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	9,390,372	1,096,052	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,206,211	26
Transmission and Distribution Mains (343)	19,490		4,352,919	27
Fire Mains (344)			0	28
Services (345)	5,600		989,336	29
Meters (346)	6,790		201,510	30
Hydrants (348)	15,545		584,374	31
Other Transmission and Distribution Plant (349)			935	32
Total Transmission and Distribution Plant	47,425	0	7,335,535	
GENERAL PLANT				
Land and Land Rights (389)			799	33
Structures and Improvements (390)			45,858	34
Office Furniture and Equipment (391)			1,664	35
Computer Equipment (391.1)			34,179	36
Transportation Equipment (392)			78,550	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	256		24,272	39
Laboratory Equipment (395)			242	40
Power Operated Equipment (396)			48,005	41
Communication Equipment (397)	4,097		2,708	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	4,353	0	236,277	
Total utility plant in service directly assignable	51,778	0	10,434,646	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	51,778	0	10,434,646	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,109	25,109	1
February			21,983	21,983	2
March			22,829	22,829	3
April			23,583	23,583	4
May			25,569	25,569	5
June			29,577	29,577	6
July			33,623	33,623	7
August			33,954	33,954	8
September			32,834	32,834	9
October			35,212	35,212	10
November			28,486	28,486	11
December			27,266	27,266	12
Total for year	0	0	340,025	340,025	
Less: Measured or estimated water used in main flushing and water treatment during year				305	13
Less: Other utility use				3,235	14
Other utility use explanation:					15
FIRE TRAINING 210000 HYDRANT FLUSHING 720 250 SEWER FLUSHING 805510					
MAIN FLUSHING 288000 HYDRANT FLUSHING 400028 JO FLUSHING 12000					
WATER MAIN BREAKS 400000 FIRE CALLS 400000					
Water pumped into distribution system				336,485	16
Less: Water sold				258,541	17
Losses and unaccounted for				77,944	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,981	21
Date of maximum: 10/31/1997					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				612	24
Date of minimum: 3/30/1997					25
Total KWH used for pumping for the year				755,200	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1049 EDWARDS STREET	3	128	12	864,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	720,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	2,124,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	MARATHON ELECTRIC	9
Year Installed	1993	1993	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5			14
Location	BLANK			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	BARON JACKSON			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	US MOTORS			22
Year Installed	1991			23
Type	ELECTRIC			24
Horsepower	30			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2 EAST	1 WEST	BUSINESS PARK TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1964	1950	1996	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	120	120	120	10
Total capacity in gallons	250,000	150,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	OTHER	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	OTHER	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	1		10
			11
Total capacity in gallons	400,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,936				1,936
M	D	4.000	31,689				31,689
M	D	6.000	51,272		1,949		49,323
P	D	6.000	235	64			299
M	D	8.000	55,405				55,405
P	D	8.000	10,501	644			11,145
M	D	10.000	2,027				2,027
M	D	12.000	45,559				45,559
P	D	12.000	11,709	3,151			14,860
M	D	16.000	11,220				11,220
P	D	16.000	1,670				1,670
P	D	18.000	103				103
M	D	24.000	65				65
Total Within Municipality			223,391	3,859	1,949	0	225,301
Total Utility			223,391	3,859	1,949	0	225,301

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	859		7		852		1
L	0.750	512				512		2
M	0.750	52				52		3
L	1.000	176		2		174		4
M	1.000	382	55	12		425		5
L	1.250	1				1		6
L	1.500	48		1		47		7
M	1.500	34	3			37		8
L	2.000	44		3		41		9
M	2.000	38	3			41		10
M	3.000	10				10		11
P	4.000	8				8		12
M	4.000	14				14		13
P	6.000	3				3		14
M	8.000	4				4		15
P	8.000	2				2		16
Total Utility		2,187	61	25	0	2,223	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,031	48	95	(1)	983	106	1
0.750	1,320	144	29	5	1,440	108	2
1.000	103	8	4	1	108	11	3
1.500	61				61		4
2.000	44				44		5
3.000	10	1			11		6
4.000	5				5		7
Total:	2,574	201	128	5	2,652	225	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	897	61		1	1	23	983	1
0.750	1,183	141	6	4	13	93	1,440	2
1.000	8	67	4	10	2	17	108	3
1.500		47	5	3		6	61	4
2.000		29	4	3	2	6	44	5
3.000		2	2	3	2	2	11	6
4.000		1	1			3	5	7
Total:	2,088	348	22	24	20	150	2,652	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	373	18	16	(2)	373	2
Total Fire Hydrants	373	18	16	(2)	373	
Flushing Hydrants						
	33				33	3
Total Flushing Hydrants	33	0	0	0	33	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	406
Number of distribution system valves end of year:	579
Number of distribution valves operated during year:	523

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Large increase in acct. 342 was due to a water tower. This project was in Construction in Progress in 1996's PSC report. Per answer from review letter. RL

Water Mains (Page W-15)

Main Additions- 1824' of water main additions were from contributions in aid of construction with the remainder from utility earnings. Per response from review letter. RL

Water Services (Page W-16)

Service additions - 32 water services were from contributions in aid of construction with the remainder from utility earnings. Per response from review letter. RL
